

## **Instructions To Applicants For Refund Of Motor Fuel Tax On Gasoline Purchased In The State Of Delaware And Used For Non-Highway Purposes**

All refunds must comply with 30 Del C c. 51 §5120, and Section G of the Promulgated Regulation.

1. A refund claim application provided by the Motor Fuel Tax Administration (MFTA) must be completed in its entirety.
2. A claim for refund must be submitted within one year from date of purchase of the fuel. The official date of the claim will be the date your claim is received by the Delaware Motor Fuel Tax Administration (MFTA).
3. As proof of gasoline purchased on refund applications, original invoices must be submitted bearing the following information:
  - name and address of supplier or retailer
  - name and address of purchaser
  - date of purchase
  - type of fuel purchased
  - number of gallons purchased
  - price per gallon
  - total amount paid
  - boat or aircraft registration number, name or other identification

Receipts must also be marked "paid" and initialed by the seller, or proof of payment must be attached. In the case of gasoline purchased at a retail station in a can or drum for boats, planes or other non-highway use, the invoice must so indicate.

4. Claims accompanied by invoices upon which there is evidence of erasures or changes in either dates or amounts, or any other material changes, will be disallowed.
5. All invoices / tickets become a part of the claim and will be retained.
6. Commercial users must submit with each claim a list of equipment and fuel used (usage log). In some cases, tank information, and beginning and ending inventories for the claim period, may be requested by MFTA.
7. A false statement on a refund claim with intent to mislead or defraud the state shall constitute grounds for voiding the entire claim and expose the claimant to criminal prosecution.
8. On refund applications, persons claiming to have purchased gasoline at a retail station, when the vehicles are normally fueled from claimant's own bulk tank or when a bulk tank is available on claimant's premises, must present original invoice tickets to substantiate such retail purchases.
9. Please be advised that 30 Del C. Promulgated Regulation (G)(2) allows for the submission of an itemized statement from a fuel supplier for **bulk purchases only**, not retail purchases. For purposes of the administration of this regulation, "bulk purchases" are regarded as individual purchases of fuel greater than 100 gallons, which are placed into the storage compartment (not the fuel supply tank, or a storage tank which has a connection to the fuel supply tank) of a fuel transport vehicle, or are placed directly into a stationary fuel storage tank. Fuelings directly into the fuel supply tank of equipment or a vehicle not subject to motor vehicle licensing (regardless of the amount of fuel) do not constitute bulk fuelings. Claims on fuel placed directly into the supply tank of equipment or a vehicle not subject to motor vehicle licensing require original invoices, which contain the information prescribed.

We must inform you that it is your responsibility to see that your purchase tickets are completely filled out and properly receipted before turning them in for refund. Non-conforming tickets will not be accepted. Cash register receipts, or tapes are not acceptable.